

**EIGHTY-SEVENTH GENERAL ASSEMBLY
2018 REGULAR SESSION
DAILY
SENATE CLIP SHEET**

February 14, 2018

Clip Sheet Summary

Displays all amendments, fiscal notes, and conference committee reports for previous day.

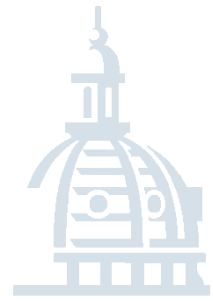
Bill	Amendment	Action	Sponsor
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No amendments filed on February 13, 2018

Fiscal Notes

[SF 2069](#) — [Forest Reserve Property Tax Exemption](#) (LSB5019XS)

[SF 2230](#) — [Kidnapping of Minor](#) (LSB5455SV)



SF 2069 – Forest Reserve Property Tax Exemption (LSB5019XS)
Analyst: Jeff Robinson (515.281.4614) jeff.robinson@legis.iowa.gov
Fiscal Note Version – New

Description

[Senate File 2069](#) modifies an existing property tax exemption available for qualified forest reservation land. Current law allows for a 100.0% tax exemption for forest land parcels of 2.0 acres or larger. This Bill raises the minimum required parcel size to 5.0 acres and reduces the property tax exemption to 50.0%. The changes do not impact the existing 100.0% exemption for qualified fruit tree property. The change is effective beginning assessment year (AY) 2019 (FY 2021).

Background

For AY 2017, there are 813,000 acres with a combined assessed value (market or productivity value, prior to any applicable taxable value rollback) of \$718.6 million benefiting from the existing tax exemption for fruit trees and forest reservations. The statewide breakout of this acreage into fruit trees versus forest reservations is not available, but through assessment data from select counties, it is expected that the vast majority of the exempt land qualifies as forest reservation property.

Reducing the value of a property tax exemption impacts State and local finances by decreasing the State appropriation for school aid and by increasing the revenue raised by local tax levies. The State school aid appropriation reduction is equal to \$5.40 per \$1,000 of increase in value subject to property tax.

Assumptions

The fiscal estimate was developed by the Department of Revenue (DOR) using AY 2017 exempt acres, statewide average tax rates, and rollback percentages by property class. Assessed value is projected to grow 3.0% per year.

To estimate the impact of the increase in the required parcel size from the existing 2.0 acres to 5.0 acres, the DOR reviewed assessor reports required to be filed with the Department of Natural Resources (DNR). The DOR reviewed a sample of the annual reports representing 30 of the 107 assessor districts in Iowa.

Fiscal Impact

For FY 2021, the property tax exemption changes proposed in the Bill will reduce the State General Fund appropriation for school aid by \$1.1 million and increase the amount of money raised by local property tax levies by \$4.9 million. The impacts are projected to increase 3.0% each succeeding fiscal year.

Sources

Iowa Department of Revenue
Iowa Department of Natural Resources
Clarke and Polk County Assessors

/s/ Holly M. Lyons

February 13, 2018

The fiscal note for this Bill was prepared pursuant to Joint Rule 17 and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.



SF 2230 – Kidnapping of Minor (LSB5455SV)

Analyst: Laura Book (515.205.9275) laura.book@legis.iowa.gov

Fiscal Note Version – New

Description

[Senate File 2230](#) relates to kidnapping in the second degree. The criminal offense of kidnapping is defined in Iowa Code section [710.1](#). Under the Bill, a person commits kidnapping in the second degree when the victim is under the age of 18. The Bill specifies that a kidnapping by a parent or legal guardian whose sole purpose is to assume custody of a victim under the age of 18 is not kidnapping in the second degree.

Background

Under current law, kidnapping in the second degree occurs either when a person kidnaps another person and holds that person for ransom, or when the kidnapper is armed with a dangerous weapon. [Senate File 2230](#) would expand the definition of kidnapping in the second degree to include the kidnapping of a victim under the age of 18.

A person who commits kidnapping in the second degree commits a Class B forcible felony. A Class B felony is punishable by confinement for no more than 25 years. A person who commits kidnapping in the second degree accumulates reduced earned time under Iowa Code section [903A.2](#) and must serve a minimum sentence of at least 70.0% of the sentence prior to being eligible for parole. A person who commits kidnapping in the second degree under the Bill must also register as a tier III sex offender under Iowa Code chapter [692A](#) if a determination is made that the offense was sexually motivated.

Assumptions

- The following will not change over the projection period: charge, conviction, and sentencing patterns and trends; prisoner length of stay; revocation rates; plea bargaining; and other criminal justice system policies and practices.
- A lag effect of six months is assumed from the effective date of this Bill to the date of first entry of affected offenders into the correctional system.
- Marginal costs for county jails cannot be estimated due to a lack of data. For purposes of this analysis, the marginal cost for county jails is assumed to be \$50 per day.
- The minimum cost per Class B felony includes judicial and probation costs to the State. The maximum cost per Class B felony includes costs to the Judicial Branch, the Indigent Defense Fund, and the Department of Corrections (DOC).
- From FY 2002 to FY 2012, 8.8% of offenders convicted of kidnapping in the third degree had offenses involving the kidnapping of a child under the age of 18. It is assumed that 8.8% of kidnapping third degree convictions in FY 2017 would become kidnapping in the second degree convictions under the Bill.

Correctional Impact

The Bill is estimated to result in one additional inmate in the prison population five years following implementation. Ten years after implementation, it is estimated this Bill would increase the prison population by six inmates annually. **Table 1** below shows estimates for sentencing to State prison, parole, probation, or Community-Based Corrections (CBC) residential facilities; length of stay (LOS) under supervision; and supervision marginal costs per

day for convictions of Class B felonies against persons. Refer to the Legislative Services Agency (LSA) memo addressed to the General Assembly, [Cost Estimates Used for Correctional Impact Statements](#), dated January 8, 2018, for information related to the correctional system.

Table 1 – Estimates for Sentencing

Conviction Offense Class	Percent Sentenced to State Prison	FY 17 Avg Length of Stay in Prison (months)	FY 17 Prison Marginal Cost per Day	FY 17 Avg Length of Stay on Parole (months)	FY 17 Marginal Cost per Day Parole	Percent Sentenced to Probation	Avg Length of Stay on Probation (months)	FY 17 Avg Cost per Day on Probation	Percent sentenced to CBC Residential Facility	FY 17 Marginal Cost CBC per Day	Percent Sentenced to County Jail	Marginal Cost per Day
Class B Felony (Persons)	93%	90.2	\$17.52	33.3	\$4.93	9%	34.9	\$4.93	4%	\$10.56	44%	\$50.00

Minority Impact

Ten years after implementation, this Bill is estimated to increase the prison population by six inmates annually, one of which would be African American. Refer to the LSA memo addressed to the General Assembly, [Minority Impact Statement](#), dated January 29, 2018, for information related to minorities in the criminal justice system.

Fiscal Impact

[Senate File 2230](#) is estimated to have a minimal fiscal impact. This estimated impact to the State General Fund includes operating costs incurred by the Judicial Branch, the Indigent Defense Fund, and the DOC. The minimum cost to the State per Class B felony is \$12,500 and the maximum is \$29,600.

Sources

Department of Human Rights – Criminal and Juvenile Justice Planning Division
Department of Corrections

/s/ Holly M. Lyons

February 13, 2018

The fiscal note for this Bill was prepared pursuant to Joint Rule 17 and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.
